

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al., :
Debtors. : (Jointly Administered)
----- X

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On November 19, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order ("Twenty-Third Omnibus Claims Objection") (Docket No. 10982) [a copy of which is attached hereto as Exhibit D]

On November 19, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order ("Twenty-Third Omnibus Claims Objection") (Docket No. 10982) [a copy of which is attached hereto as Exhibit D]

- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.
- 4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On November 19, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order ("Twenty-Third Omnibus Claims Objection") (Docket No. 10982) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit H attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On November 19, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order ("Twenty-Third Omnibus Claims Objection") (Docket No. 10982) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: December 12, 2007

/s/ Evan Gershbein

Evan Gershbein

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 12th day of December, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY 10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY 10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY 10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY 10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	dонаld.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive 5505 Corporate Drive MSIA		Troy	MI 48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens			Troy	MI 48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO 80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA 95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX 78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY 10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY 10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC 28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC 20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY 10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI 48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY 10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH 45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY 10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY 10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY 10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA 90245	310-823-9000	310-823-9133	sbetance@kcclc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY 10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY 10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY 10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
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McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC 20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY 10017	212-808-8366	212-682-5015	lszlezinger@mesirowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA 90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
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Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY 10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY 10271	212-416-8000	212-416-6075	wiliam.dornbos@oag.state.ny.us	New York Attorney General's Office
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O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC 20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
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Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY 10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
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Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO 63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY 10022	212-3198500	212-3198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY 10119	212-594-5000	212-967-4258	altoqut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ 7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY 10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX 76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY 10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY 10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE 19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.co m	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY 10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY 10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY 10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI 48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI 48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO 80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA 95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX 78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY 10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY 10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC 28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC 20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
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Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY 10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
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JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY 10172	212-270-0426	212-270-0430	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY 10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
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Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA 90245	310-823-9000	310-823-9133	sbetance@kcclc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY 10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY 10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY 10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
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EXHIBIT C

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EXHIBIT D

**Hearing Date And Time: December 20, 2007 at 10:00 a.m.
Response Date And Time: December 13, 2007 at 4:00 p.m.**

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- - x
In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al., :
: (Jointly Administered)
Debtors. :
----- - x

DEBTORS' TWENTY-THIRD OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND
FED. R. BANKR. P. 3007 TO (A) DUPLICATE CLAIM, (B) CERTAIN EQUITY CLAIMS, (C)
INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT TO MODIFICATION,
MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT TO MODIFICATION THAT
IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM ASSERTING RECLAMATION THAT
IS SUBJECT TO PRIOR ORDER

("TWENTY-THIRD OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (the "Twenty-Third Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (the "Equity Committee," and together with the Creditors' Committee, the "Statutory Committees").

3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9263) (the "Plan") and the Disclosure Statement With Respect To Joint Plan Of Reorganization

Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264) (the "Disclosure Statement"). The Court commenced the hearing on the Disclosure Statement and related solicitation procedures motion on October 3, 2007 and has entered two orders with respect thereto on October 9, 2007 (Docket No. 10497) and October 19, 2007 (Docket No. 10662). On October 29, 2007, the Debtors filed a notice of potential amendments to the Disclosure Statement (Docket No. 10759), including pages marked to show changes from the September 6 version. On November 14, 2007 the Debtors filed a notice of further proposed amendments to certain appendices of the Disclosure Statement (Docket No. 10932), which included, among other things, certain pages of the Plan marked to show changes from the October 29, 2007 version. In addition, on November 16, 2007, the Debtors filed a notice of further proposed amendments to the Disclosure Statement (Docket No. 10964), which included certain pages marked to show changes from the October 29, 2007 version. No order approving the Disclosure Statement or confirming the Plan has yet been entered by this Court.

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately

\$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Court.²

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

² On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas:⁴ first, modifying the Company's labor agreements to create a competitive arena in which to conduct business;⁵ second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy

⁴ In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement. On July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. (collectively, the "New Plan Investors"). Under the Delphi-Appaloosa EPCA, the New Plan Investors agreed to invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007. On October 29, 2007, the Debtors filed a motion requesting this Court's approval of certain proposed amendments to the Delphi-Appaloosa EPCA (Docket No. 10760). In addition, on November 14, 2007 the Debtors filed certain additional proposed amendments to the Delphi-Appaloosa EPCA. A hearing on the motion and the additional proposed amendments is expected to occur later this month.

⁵ As of August 29, 2007, this Court has entered the following orders approving settlements between Delphi and each of its U.S. labor unions:

- International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (Docket No. 8693);
- International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America (Docket No. 9106);
- International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers (Docket No. 9107); and
- United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L (Docket No. 9169).

On September 4, 2007, at Delphi's request, this Court entered an order withdrawing without prejudice Delphi's motion for order under sections 1113(c) and 1114(g) of the Bankruptcy Code authorizing rejection of collective bargaining agreements and modification of retiree welfare benefits (Docket No. 9221).

and labor costs and to ascertain GM's business commitment to the Company;⁶ third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus;⁷ fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint;⁸ and fifth, devising a workable solution to their current pension situation.⁹

⁶ On September 6, 2007, Delphi announced that it entered into agreements with GM consisting of a Global Settlement Agreement (the "GSA") and a Master Restructuring Agreement (the "MRA"). Delphi's comprehensive settlement with GM resolves all outstanding disputes between Delphi and GM. The GSA and MRA were filed as Exhibits 7.20(a) and 7.20(b) to the Plan, respectively. See Docket No. 9263. On October 29 and November 14, 2007, the Debtors filed certain proposed amendments to the GSA and MRA. The approval of such amendments will be considered in connection with the confirmation of the Plan.

⁷ In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, and their brake hose and catalyst businesses. The Debtors also obtained court approval for the sale of substantially all of the assets of their Saltillo, Mexico brake plant business and of bid procedures related to the upcoming sale of substantially all assets used in their interiors and closures businesses, and the manufacturing equipment and test development equipment at the chassis facility in Saginaw, Michigan. In addition, as announced publicly, the Debtors anticipate selling additional non-core assets, including, without limitation, their steering business.

⁸ As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.

⁹ To that end, on May 31, 2007, this Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 pension plan year funding waivers, which were approved by the IRS on May 1, 2007, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees (collectively, the "Pension Plans"). On July 13, 2007, the IRS modified the conditional funding waivers granted to Delphi related to the Pension Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 29, 2008, respectively. On September 28, 2007, the IRS approved a similar waiver with respect to the Delphi Hourly-Rate Employees Plan for the September 30, 2007 pension plan year. On October 25, 2007, this Court granted the Debtors' motion for authority to perform under the terms of that waiver. On October 4, 2007, the IRS, at Delphi's

(cont'd)

E. The Debtors' Plan Of Reorganization

13. By filing the Plan and related Disclosure Statement, the Debtors reached another key milestone in their chapter 11 cases. The Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors' reorganization cases, including GM. Attached as exhibits to the Plan are two agreements, the GSA and the MRA, which provide for a comprehensive settlement with GM. Both agreements are subject to this Court's approval as part of the confirmation process.

14. A hearing on the Debtors' solicitation procedures and Disclosure Statement is expected to resume later this month. Currently, the Debtors continue to expect that they will emerge from chapter 11 during the first quarter of 2008.

15. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

16. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or

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request, further modified the conditions to the initial waivers so that they are generally consistent with the conditions to the most recent waiver.

wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

17. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

18. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News,

and the Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

19. Approximately 16,700 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 22 omnibus Claims¹⁰ objections, pursuant to which this Court has disallowed and expunged 9,300 Claims and modified approximately 3,100 Claims. In addition, the hearings with respect to approximately 860 Claims have been adjourned to future claims hearings pursuant to the Claims Objection Procedures Order (as defined below).

20. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

21. In this Twenty-Third Omnibus Claims Objection, the Debtors are objecting to 63 Proofs of Claim.

¹⁰ The Debtors filed objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27, 2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos. 8270 and 8271), and July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151), September 21, 2007 (Docket No. 9535), and October 26, 2007 (Docket No. 10738).

Relief Requested

22. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) the Claim set forth on Exhibit A hereto as a "Claim To Be Expunged" because it is duplicative of another Claim, (b) those Claims set forth on Exhibit B-1 hereto because they were filed by holders of Delphi common stock solely on account of their stock holdings, (c) the Claim set forth on Exhibit B-2 hereto because it was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely filed pursuant to the Bar Date Order, (d) the Claim set forth on Exhibit C hereto because it contains insufficient documentation in support of the Claim asserted, (d) those Claims set forth on Exhibit D-1 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, and (e) the Claim set forth on Exhibit D-2 hereto because it asserts a liability and dollar amount that is not reflected on the Debtors' books and records and was modified pursuant to a prior order.

23. In addition, by this Twenty-Third Omnibus Claims Objection the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 (a) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor with respect to the Claims set forth on Exhibit E-1 hereto, (b) revising the asserted amount and/or classification, and/or changing the identity of the alleged Debtor with respect to the Claims set forth on Exhibit E-2 hereto, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses, (c) the asserted amount

of the Claim set forth on Exhibit E-3 hereto, which has been modified pursuant to a prior order, and (e) the identity of the Debtor against which the Claim set forth on Exhibit E-4 hereto was asserted, which had been modified pursuant to a prior order, and is subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses.

Objections To Claims

G. Duplicate Claim

24. During the Debtors' review of the Proofs of Claim, the Debtors determined that a certain Proof of Claim is a duplicate (the "Duplicate Claim") of another Proof of Claim filed with this Court. To eliminate the Duplicate Claim, the Debtors reviewed the two Proofs of Claim, the supporting documentation provided with each such Proof of Claim, and the Debtors' Schedules and Statements to determine which duplicate Claim should be the surviving Claim. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claim.

25. Set forth on Exhibit A hereto are the Claims that the Debtors have identified as the Duplicate Claim and the surviving Claim. Exhibit A classifies each of the Proofs of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). The Surviving Claim reflects the classifications of the liabilities as reflected on the Debtors' Schedules and Statements.¹¹ The Debtors request that the Claim

¹¹ As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership [(("ASEC Manufacturing"))], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")]] are maintained in this manner. The financial information for these entities has

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marked as the Expunged Claim on Exhibit A be disallowed and expunged. With respect to the Claim on Exhibit A marked as the Surviving Claim, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claim on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of such Claim. The Debtors therefore expressly reserve all of their rights to further object to the Surviving Claim at a later date on any basis whatsoever, except as expressly provided in paragraph 65 below.

26. Accordingly, the Debtors (a) object to the Duplicate Claim and (b) seek entry of an order disallowing and expunging the Duplicate Claim in its entirety.

H. Equity Claims

27. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim filed against the Debtors in fact represent proofs of interest that were filed by or on behalf of a person or entities holding Delphi common stock (the "Equity Claims"). The Debtors caused the Claims Agent to serve notice of the Bar Date on holders of Delphi common stock to ensure that holders of stock who wished to assert claims against any of the Debtors that were not based solely upon their ownership of Delphi common stock would be afforded the opportunity to file claims in these chapter 11 cases.

28. The ownership of Delphi common stock constitutes an equity interest in Delphi, but does not constitute a "claim" against Delphi's estate as such term is defined in section 101(5) of the Bankruptcy Code. Furthermore, as set forth in the Bar Date Notice that was

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been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one Claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to re-classify these obligations as obligations of another Debtor entity at a later date.

approved by this Court, creditors and equity holders were notified that they were not required to file proofs of claim based exclusively on ownership interests in Delphi common stock.¹²

29. One of the Equity Claims was received by the Debtors after the Bar Date (the "Untimely Equity Claim"). With respect to that Untimely Equity Claim, the Debtors also object to such Claim on the basis that it was not timely filed pursuant to the Bar Date Order.¹³

30. Set forth on Exhibit B-1 is a list of Equity Claims that the Debtors have identified as representing solely proofs of interest. The Debtors therefore seek to have these claims reclassified from Claims to interests and be disallowed and expunged. To the extent that the entities and individuals that filed the Equity Claims listed on Exhibit B-1 hold valid equity interests in Delphi as of the applicable record date, the requested reclassification of the Proof of

¹² The Bar Date Order provides, in relevant part:

Proofs of Claim are not required, at this time, to be filed by any Person or Entity asserting a Claim of any of the types set forth below:

* * *

(h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

Bar Date Order ¶5 (emphasis added).

¹³ The Bar Date Order provides in part:

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

Claim and disallowance of the Claim will not impair any entitlements the Claimants may ultimately have under a plan of reorganization with respect to such holders' equity interests.

31. In addition, set forth on Exhibit B-2 is the Untimely Equity Claim that the Debtors have identified as representing solely a proof of interest and that was not timely filed pursuant to the Bar Date Order.¹⁴ The Debtors therefore seek to have this claim reclassified from a Claim to an interest and be disallowed and expunged as untimely. To the extent that the individual that filed the Untimely Equity Claim listed on Exhibit B-2 holds a valid equity interest in Delphi as of the applicable record date, the requested reclassification of the Proof of Claim and disallowance of the Claim will not impair any entitlements that the Claimant may ultimately have under a plan of reorganization with respect to such holders' equity interest.

32. Accordingly, the Debtors (a) object to the Equity Claims and Untimely Equity Claim and (b) seek entry of an order disallowing and expunging the Equity Claims and Untimely Equity Claim in their entirety.

I. Insufficiently Documented Claim

33. During their Claims review, the Debtors discovered that a certain Proof of Claim does not include sufficient documentation to support the claim asserted (the "Insufficiently Documented Claim"). This deficiency in documentation has made it impossible for the Debtors to meaningfully review the asserted Claim.

34. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re

¹⁴ The Untimely Equity Claim listed on Exhibit B-2 hereto was not included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238).

WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). As a result of the failure of the Claimant identified on Exhibit C to provide sufficient documentation to permit an understanding of the basis for their Claim, the Claim does not make out a prima facie case against the Debtors.

35. The Insufficiently Documented Claim (a) fails to assert a Claim, (b) fails to assert a monetary amount for the Claim, and (c) contains no documentation in support of the Claim or provides no evidence of the Debtors' liability for the Claim.

36. Identified on Exhibit C hereto is the Insufficiently Documented Claim which the Debtors have identified as a Claim that does not contain sufficient documentation to permit an understanding of the basis for the Claim.¹⁵ Accordingly, the Debtors (a) object to the Insufficiently Documented Claim and (b) seek entry of an order disallowing and expunging the Insufficiently Documented Claim in its entirety. If this Court does not disallow and expunge this

¹⁵ Certain of the Claims on Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, E-3, and E-4 may be listed as having an unliquidated amount, which is noted as "UNL." This reflects the fact that the Claim amounts asserted by the Claimants in those instances is unliquidated.

Claim in full, the Debtors expressly reserve all of their rights to further object to the Insufficiently Documented Claim at a later date on any basis whatsoever.

J. Claims Not Reflected On The Debtors' Books And Records

37. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims"). The Debtors have also determined that certain Proofs of Claim, which were modified pursuant to prior orders, assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims That Are Subject To Prior Orders"). The Debtors believe that the parties asserting the Books And Records Claims, and the Books And Records Claims That Are Subject To Prior Orders, are not creditors of the Debtors.

38. The basis for determining that the Debtors are not liable for the asserted Claim is the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases.

39. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). Once such an allegation is refuted, "'the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence.'" Id.

40. Attached hereto as Exhibit D-1 is a list of the Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Identified on Exhibit D-2 is a list of the Books And Records Claims That Are Subject To Prior Orders that the Debtors have identified as Claims for which the Debtors are not liable. If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to

further object to any or all of the Books And Records Claims and the Books And Records Claims That Are Subject To Prior Orders at a later date on any basis whatsoever.

41. Accordingly, the Debtors (a) object to the Books And Records Claims and the Books And Records Claims That Are Subject To Prior Orders and (b) seek entry of an order disallowing and expunging the Books And Records Claims and the Books And Records Claims That Are Subject To Prior Orders in their entirety.

K. Claims Subject To Modification

42. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification").

43. Although in this Twenty-Third Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth on Exhibit E-1 hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit E-1 hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit E-1 hereto by a change in the applicable case number. The bases for placing a Claim in the Claims Subject To Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d)

was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To Modification to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

44. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claims Subject To Modification are actually owed by any of the Debtors in the amount asserted.

45. Set forth on Exhibit E-1 hereto is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification, Exhibit E-1 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed"¹⁶ and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted in a column titled "Claim As Modified."

46. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject To Modification listed on Exhibit E-1 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As

¹⁶ The Asserted Claim Amount on Exhibits E-1, E-2, E-3, and E-4 reflects only asserted liquidated claims.

Modified" column of Exhibit E-1. Thus, no Claimant listed on Exhibit E-1 would be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit E-1, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit E-1, subject to the Debtors' right to further object to each such Claim Subject To Modification. For clarity, Exhibit E-1 refers to the Debtor entities by case number and Exhibit F displays the formal name of four Debtor entities and their associated bankruptcy case numbers referenced in Exhibit E-1.

47. The inclusion of the Claims Subject To Modification on Exhibit E-1, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification at a later date on any basis whatsoever.

48. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject To Modification and (b) seek an order modifying the Claims Subject To Modification to reflect the Modified Total, classification for the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit E-1.

L. Modified Claims Asserting Reclamation

49. In addition, the Debtors have also determined that certain Claims (the "Modified Claims Asserting Reclamation") (a)(i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter

agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

50. Set forth on Exhibit E-2 hereto is a list of Modified Claims Asserting Reclamation that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Modified Claim Asserting Reclamation, Exhibit E-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for the Modified Claim Asserting Reclamation, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

51. The Debtors object to the amount, classification, and/or identity of the Debtor for each Modified Claim Asserting Reclamation listed on Exhibit E-2 and request that each such Claim be revised to reflect the amount, classification, and Debtor identity listed in the "Claim As Modified" column of Exhibit E-2. Thus, no Claimant listed on Exhibit E-2 would be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit E-2, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose

case number is not listed in the "Claim As Modified" column on Exhibit E-2, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. For clarity, Exhibit E-2 refers to the Debtor entities by case number and Exhibit F displays the formal name of four Debtor entities and their associated bankruptcy case numbers referenced in Exhibit E-2.

52. Accordingly, the Debtors (a) object to the amount, classification, and/or identity of the Debtor for the Modified Claims Asserting Reclamation and (b) seek an order modifying the Modified Claims Asserting Reclamation to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit E-2.

M. Claim Subject To Modification That Is Subject To Prior Order

53. During the Debtors' review of the Proofs of Claim, the Debtors have determined that a certain Claim, which was modified pursuant to a prior order, states the incorrect amount (the "Claim Subject To Modification That Is Subject To Prior Order").

54. Although in this Twenty-Third Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claim Subject To Modification That Is Subject To Prior Order, based on an initial review, the Debtors have determined that their liability with respect to such Claim does not exceed the dollar amount set forth on Exhibit E-3 hereto. The bases for placing a Claim in the Claim Subject To Modification That Is Subject To Prior Order category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, and (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases. Thus, the Debtors seek to convert the amount of such Claim Subject To Modification And

Subject To Prior Order to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records.

55. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the Claim asserted in such Claim Subject To Modification That Is Subject To Prior Order is owed by any of the Debtors in the amount asserted.

56. Set forth on Exhibit E-3 hereto is the Claim Subject To Modification That Is Subject To Prior Order that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount different from the amount asserted by the Claimant. For such Claim Subject To Modification That Is Subject To Prior Order, Exhibit E-3 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed," and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

57. The Debtors object to the amount of such Claim Subject To Modification And Subject To Prior Order listed on Exhibit E-3 and request that such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit E-3. Thus, the Claimant listed on Exhibit E-3 would be not be entitled to (a) recover for any Claim Subject To Modification That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit E-3, (b) assert a

classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit E-3, subject to the Debtors' right to further object to such Claim Subject To Modification That Is Subject To Prior Order. For clarity, Exhibit E-3 refers to the Debtor entities by case number and Exhibit F displays the formal name of four Debtor entities and their associated bankruptcy case numbers referenced in Exhibit E-3.

58. The inclusion of the Claim Subject To Modification And Subject To Prior Order on Exhibit E-3, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to the Claim Subject To Modification That Is Subject To Prior Order at a later date on any basis whatsoever.

59. Accordingly, the Debtors (a) object to the asserted amount of the Debtor for such Claim Subject To Modification That Is Subject To Prior Order and (b) seek an order modifying the Claim Subject To Modification That Is Subject To Prior Order to reflect the Modified Total as set forth on Exhibit E-3.

N. Modified Claims Asserting Reclamation That Is Subject To Prior Order

60. In addition, the Debtors have also determined that a certain Claim that was modified pursuant to a prior order (the "Modified Claim Asserting Reclamation That Is Subject To Prior Order") (a) was filed and docketed against the wrong Debtor and (b) asserts a reclamation demand with respect to which the Debtors and the Claimant have entered into a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

61. Set forth on Exhibit E-4 hereto is the Modified Claim Asserting Reclamation That Is Subject To Prior Order that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For such Modified Claim Asserting Reclamation That Is Subject To Prior Order, Exhibit E-4 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for the Modified Claim Asserting Reclamation That Is Subject To Prior Order, and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

62. The Debtors object to the identity of the Debtor for such Modified Claim Asserting Reclamation That Is Subject To Prior Order listed on Exhibit E-4 and request that the Claim be revised to reflect the amount, classification, and Debtor identity listed in the "Claim As Modified" column of Exhibit E-4. Thus, the Claimant listed on Exhibit E-4 would not be entitled to (a) recover for any Modified Claim Asserting Reclamation That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" for the Claim on Exhibit E-4, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to the Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-4, subject to the Debtors' right to further object to such Modified Claim Asserting Reclamation That Is Subject To Prior Order. For clarity, Exhibit E-4 refers to the Debtor entities by case number and Exhibit F displays the formal name of four Debtor entities and their associated bankruptcy case numbers referenced in Exhibit E-4.

63. Accordingly, the Debtors (a) object to the identity of the Debtor for the Modified Claim Asserting Reclamation That Is Subject To Prior Order and (b) seek an order modifying the Modified Claim Asserting Reclamation That Is Subject To Prior Order to reflect the identity of the Debtor against which the Claim should be asserted, as set forth on Exhibit E-4.

Separate Contested Matters

64. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-Third Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twenty-Third Omnibus Claims Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-Third Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

65. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-Third Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-Third Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

66. Responses to the Twenty-Third Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

O. Filing And Service Of Responses

67. To contest an objection, responses (each, a "Response"), if any, to the Twenty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on December 13, 2007.**

P. Contents Of Responses

68. Every Response to this Twenty-Third Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;

- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

Q. Timely Response Required

69. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-Third Omnibus Claims Objection.

70. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-Third Omnibus Claims Objection and who is served with the Twenty-Third Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures

Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-Third Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

71. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

72. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twenty-Third Omnibus Claims Objection Order

73. Service of any order with regard to this Twenty-Third Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

74. Questions about this Twenty-Third Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

75. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 19, 2007 (Docket No. 10661), and the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain

Notices And Procedures Governing Objections To Claims (Docket No. 6089). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

76. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-Third Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B-1, B-2, C, D-1, and D-2, is attached hereto as Exhibit G. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits E-1, E-2, E-3, and E-4 is attached hereto as Exhibit H. Claimants will receive a copy of this Twenty-Third Omnibus Claims Objection without Exhibits A through H hereto. Claimants will nonetheless be able to review Exhibits A through H hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

77. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
November 19, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED	SURVIVING CLAIM
<p>Claim Number: 16714 Date Filed: 09/24/2007 Creditor's Name and Address: VENTURE PLASTICS INC MARGULIES & LEVINSON LLP 30100 CHAGRIN BLVD NO 250 CLEVELAND, OH 44124</p> <p>Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)</p> <p>Secured: \$173,842.00</p> <p>Priority</p> <p>Administrative:</p> <p>Unsecured: _____</p> <p>Total: \$173,842.00</p>	<p>Claim Number: 10016 Date Filed: 07/20/2006 Creditor's Name and Address: VENTURE PLASTICS INC MARGULIES & LEVINSON LLP 30100 CHAGRIN BLVD NO 250 CLEVELAND, OH 44124</p> <p>Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)</p> <p>Secured: \$347,605.98</p> <p>Priority</p> <p>Administrative:</p> <p>Unsecured: _____</p> <p>Total: \$347,605.98</p>

Total Claims to be Expunged: 1

Total Asserted Amount to be Expunged: \$173,842.00

EXHIBIT B-1 - EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DEPOSITORY TRUST COMPANY TREASURERS DEPT 255 N 1100 E ZIONSVILLE, IN 46077-9444	6995	Secured: Priority: Administrative: Unsecured: <u>\$164.58</u> Total: \$164.58	05/30/2006	DELPHI CORPORATION (05-44481)
LUTZ RICHARD 1921 ATLANTIC AVE SANDUSKY, OH 44870	4797	Secured: Priority: Administrative: Unsecured: <u>\$23,000.00</u> Total: \$23,000.00	05/05/2006	DELPHI CORPORATION (05-44481)
PENNEY JAMES 445 N KING ST XENIA, OH 45385-2207	11395	Secured: Priority: Administrative: Unsecured: <u>\$115,276.00</u> Total: \$115,276.00	07/27/2006	DELPHI CORPORATION (05-44481)
RIEGEL CHARLES 9491 BYERS RD MIAMISBURG, OH 45342	10559	Secured: Priority: \$62,883.08 Administrative: Unsecured: <u>\$62,883.08</u> Total: \$62,883.08	07/24/2006	DELPHI CORPORATION (05-44481)
WALLING JOHN F 4201 CORINTH BLVD DAYTON, OH 45410-3411	9243	Secured: Priority: \$38,805.09 Administrative: Unsecured: <u>\$38,805.09</u> Total: \$38,805.09	07/10/2006	DELPHI CORPORATION (05-44481)

Total: 5 \$240,128.75

EXHIBIT B-2 - UNTIMELY EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
DEPOSITORY TRUST COMPANY TREASURERS DEPT 9209 S 89TH E AVE TULSA, OK 74133	16290	Secured: Priority: UNL Administrative: Unsecured: \$9,310.00 Total: \$9,310.00	09/08/2006	DELPHI CORPORATION (05-44481)

Total: 1 \$9,310.00

EXHIBIT C - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
FIDELITY INVESTMENTS INC TR FBO DONNA K HETZEL IRA 22667 REVERE ST ST CLAIR SHORES, MI 48080-2883	4101	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	05/01/2006	DELPHI CORPORATION (05-44481)

Total: 1 UNL

EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AMHERST SOLUTIONS LTD 30505 BAINBRIDGE RD STE 100 SOLON, OH 44139	5821	Secured: Priority: Administrative: Unsecured: \$50,000.00 Total: \$50,000.00	05/15/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE CROSS BLUE SHIELD OF MICHIGAN 600 LAFAYETTE EAST STE 1925 DETROIT, MI 48226	8001	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	06/15/2006	DELPHI CORPORATION (05-44481)
MACOMB COUNTY FOC ACT OF B CZARNOWCZAN P95 22210 40 N MAIN MT CLEMENS, MI 48043	7716	Secured: Priority: \$4,430.67 Administrative: Unsecured: Total: \$4,430.67	06/09/2006	DELPHI CORPORATION (05-44481)
MAXWELL EMMA J PO BOX 533 ORRVILLE, AL 36767-0533	4477	Secured: Priority: \$289,000.00 Administrative: Unsecured: Total: \$289,000.00	05/02/2006	DELPHI CORPORATION (05-44481)
PREFERRED SOURCING LLC ONE INDIANA SQ STE 3500 INDIANAPOLIS, IN 46204	11531	Secured: \$97,416.63 Priority: Administrative: Unsecured: Total: \$97,416.63	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRIORITY HEALTH 1231 E BELTLINE NE GRAND RAPIDS, MI 49525	2813	Secured: Priority: \$1,181,675.59 Administrative: Unsecured: Total: \$1,181,675.59	04/26/2006	DELPHI CORPORATION (05-44481)
RATLIFF LARRY G 2836 STATE ROUTE 571 WEST GREENVILLE, OH 45331	5843	Secured: Priority: \$40,000.00 Administrative: Unsecured: Total: \$40,000.00	05/15/2006	DELPHI CORPORATION (05-44481)
SKELTON GLORIA PO BOX 498 COTTONDALE, AL 35453	8750	Secured: Priority: Administrative: Unsecured: \$8,500.00 Total: \$8,500.00	06/29/2006	DELPHI CORPORATION (05-44481)

*UNL denotes an unliquidated claim

EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
TREVA DANIELS CARLSON 409 SIXTH ST FENTON, MI 48430	5565	Secured: Priority: \$933.20 Administrative: Unsecured: <u>\$462.80</u> Total: \$1,396.00	05/10/2006	DELPHI CORPORATION (05-44481)
US DEPT OF HEALTH AND HUMAN SERVICES SOUTHERN DISTRICT OF NEW YORK 86 CHAMBERS ST NY, NY 10007	2578	Secured: Priority: Administrative: Unsecured: <u>\$65,799.34</u> Total: \$65,799.34	04/06/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
Total:	10	\$1,738,218.23		

EXHIBIT D-2 - BOOKS AND RECORDS CLAIMS THAT ARE SUBJECT TO PRIOR ORDERS *

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICLERK INC DBA CONTRACT COUNSEL 1025 N CAMPBELL RD ROYAL OAK, MI 48067-1519	2416	Secured: Priority: Administrative: Unsecured: \$9,658.83 Total: \$9,658.83	03/27/2006	DELPHI CORPORATION (05-44481)
RELATS S A POL IND LA BORDA CALDES DE MONTBUI, 08140 SPAIN	1268	Secured: Priority: Administrative: Unsecured: \$8,016.23 Total: \$8,016.23	12/27/2005	DELPHI CORPORATION (05-44481)
Total:	2	\$17,675.06		

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 6844 Date Filed: 05/25/2006 Docketed Total: \$ 2,773,276.88 Filing Creditor Name and Address: AMBRAKE CORPORATION DICKINSON WRIGHT PLLC 301 LIBERTY STE 500 ANN ARBOR, MI 48204-2266	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004	Docketed Total:	\$2,773,276.88			Modified Total:	\$2,768,486.44		
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$2,773,276.88	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$2,768,486.44
					\$2,773,276.88				\$2,768,486.44
Claim: 2142 Date Filed: 02/27/2006 Docketed Total: \$ 252,194.22 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR ROBINSON INDUSTRIES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11566	Claim Holder Name and Address ASM CAPITAL AS ASSIGNEE FOR ROBINSON INDUSTRIES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11566	Docketed Total:	\$252,194.22			Modified Total:	\$232,962.95		
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$252,194.22	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$232,962.95
					\$252,194.22				\$232,962.95
Claim: 1406 Date Filed: 12/30/2005 Docketed Total: \$ 314,170.07 Filing Creditor Name and Address: AUTOPARTES DE PRECISION A DIV OF MINIATURE PRECISION COMPONENTS 100 WISCONSIN ST PO BOX 1901 WALWORTH, WI 53184	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	Docketed Total:	\$314,170.07			Modified Total:	\$261,685.90		
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$66,206.62	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$261,685.90
					\$66,206.62				\$261,685.90
					\$247,963.45				\$261,685.90

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																											
		Docketed Total:	\$154,424.36	Modified Total:	\$101,744.58																								
Claim: 5453 Date Filed: 05/10/2006 Docketed Total: \$ 154,424.36 Filing Creditor Name and Address: AVERY DENNINSON CORPORATION AVERY DENNINSON CORPORATION 7590 AUBURN RD PAINESVILLE, OH 44077	Claim Holder Name and Address AVERY DENNINSON CORPORATION AVERY DENNINSON CORPORATION 7590 AUBURN RD PAINESVILLE, OH 44077	Docketed Total:	\$154,424.36	Modified Total:	\$101,744.58																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$154,424.36</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$154,424.36</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$154,424.36				\$154,424.36			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$101,744.58</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$101,744.58</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$101,744.58				\$101,744.58	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
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05-44640	_____	_____	\$101,744.58																										
			\$101,744.58																										
Claim: 13883 Date Filed: 07/31/2006 Docketed Total: \$ 54,027.22 Filing Creditor Name and Address: BP PRODUCTS NORTH AMERICA INC ATTN TOM W STRATTAN 28100 TORCH PKWY STE 300 WARRENVILLE, IL 60555	Claim Holder Name and Address BP PRODUCTS NORTH AMERICA INC ATTN TOM W STRATTAN 28100 TORCH PKWY STE 300 WARRENVILLE, IL 60555	Docketed Total:	\$54,027.22	Modified Total:	\$49,285.67																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$54,027.22</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$54,027.22</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$54,027.22				\$54,027.22			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$49,285.67</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$49,285.67</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$49,285.67				\$49,285.67	
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05-44640	_____	_____	\$49,285.67																										
			\$49,285.67																										
Claim: 12701 Date Filed: 07/28/2006 Docketed Total: \$ 90,000.68 Filing Creditor Name and Address: CANON USA INC 1 CANON PLZ LAKE SUCCESS, NY 11042-1198	Claim Holder Name and Address CANON USA INC 1 CANON PLZ LAKE SUCCESS, NY 11042-1198	Docketed Total:	\$90,000.68	Modified Total:	\$87,914.84																								
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$90,000.68</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$90,000.68</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$90,000.68				\$90,000.68			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$87,914.84</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$87,914.84</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$87,914.84				\$87,914.84	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481	_____	_____	\$90,000.68																										
			\$90,000.68																										
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640	_____	_____	\$87,914.84																										
			\$87,914.84																										

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED								
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
Claim: 4770 Date Filed: 05/04/2006 Docketed Total: \$ 44,637.41 Filing Creditor Name and Address: CAUCHO METAL PRODUCTS II S L L PI CANTABRIA C NAVAL 7 LOGRONO, 26006 SPAIN	Claim Holder Name and Address CAUCHO METAL PRODUCTS II S L PI CANTABRIA C NAVAL 7 LOGRONO, 26006 SPAIN	Docketed Total: \$44,637.41				Modified Total: \$32,170.98				
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$44,637.41	\$44,637.41	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$32,170.98	\$32,170.98
Claim: 10386 Date Filed: 07/24/2006 Docketed Total: \$ 315,699.49 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Docketed Total: \$315,699.49				Modified Total: \$156,742.12				
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$315,699.49	\$315,699.49	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$156,742.12	\$156,742.12
Claim: 10598 Date Filed: 07/25/2006 Docketed Total: \$ 172,287.79 Filing Creditor Name and Address: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898	Claim Holder Name and Address LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022	Docketed Total: \$172,287.79				Modified Total: \$172,287.79				
	<u>Case Number*</u> 05-44624	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$172,287.79	\$172,287.79	<u>Case Number*</u> 05-44624 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$15,808.68 \$156,479.11	\$172,287.79

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 14580 Date Filed: 07/31/2006 Docketed Total: \$ 190,241.45 Filing Creditor Name and Address: KOSTAL KONTAKT SYSTEME GMBH 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$190,241.45			Modified Total:	\$120,665.22		
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$190,241.45	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$120,665.22
					\$190,241.45				\$120,665.22
Claim: 1372 Date Filed: 12/29/2005 Docketed Total: \$ 1,144,684.57 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193	Claim Holder Name and Address STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022	Docketed Total:	\$1,144,684.57			Modified Total:	\$1,142,129.02		
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$1,144,684.57	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$1,142,129.02
					\$1,144,684.57				\$1,142,129.02
Claim: 1753 Date Filed: 02/02/2006 Docketed Total: \$ 17,602.50 Filing Creditor Name and Address: MAGNECO METREL INC 223 INTERSTATE RD ADDISON, IL 60101	Claim Holder Name and Address MAGNECO METREL INC 223 INTERSTATE RD ADDISON, IL 60101	Docketed Total:	\$17,602.50			Modified Total:	\$9,902.50		
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$17,602.50	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$9,902.50
					\$17,602.50				\$9,902.50

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED							
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured
Claim: 1407 Date Filed: 12/30/2005 Docketed Total: \$ 948,811.79 Filing Creditor Name and Address: MINIATURE PRECISION COMPONENTS 100 WISCONSIN ST PO BOX 1901 WALWORTH, WI 53184	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	Docketed Total:	\$948,811.79			Modified Total:	\$824,986.00		
	Case Number* 05-44481	Secured	\$239,745.37	Unsecured	\$709,066.42	Case Number* 05-44640	Secured	Priority	Unsecured
			\$239,745.37		\$709,066.42				\$824,986.00
									\$824,986.00
Claim: 7339 Date Filed: 06/02/2006 Docketed Total: \$ 16,288.93 Filing Creditor Name and Address: MULTIBASE INC C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	Claim Holder Name and Address MULTIBASE INC C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	Docketed Total:	\$16,288.93			Modified Total:	\$16,288.93		
	Case Number* 05-44481	Secured	Priority	Unsecured	\$16,288.93	Case Number* 05-44640	Secured	Priority	Unsecured
					\$16,288.93				\$16,288.93
									\$16,288.93
Claim: 11290 Date Filed: 07/27/2006 Docketed Total: \$ 28,550.00 Filing Creditor Name and Address: PACER GLOBAL LOGISTICS INC 6805 PERIMETER DR PO BOX 8104 DUBLIN, OH 43016	Claim Holder Name and Address PACER GLOBAL LOGISTICS INC 6805 PERIMETER DR PO BOX 8104 DUBLIN, OH 43016	Docketed Total:	\$28,550.00			Modified Total:	\$25,390.00		
	Case Number* 05-44481	Secured	Priority	Unsecured	\$28,550.00	Case Number* 05-44640	Secured	Priority	Unsecured
					\$28,550.00				\$25,390.00
									\$25,390.00

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED				CLAIM AS MODIFIED				
Claim: 11287 Date Filed: 07/27/2006 Docketed Total: \$ 66,118.80 Filing Creditor Name and Address: PRINCE MANUFACTURING OXFORD EF PO BOX 2519 HOLLAND, MI 49422	Claim Holder Name and Address PRINCE MANUFACTURING OXFORD EF PO BOX 2519 HOLLAND, MI 49422				Docketed Total: \$66,118.80	Modified Total: \$9,811.27			
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$66,118.80		<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$9,811.27
				\$66,118.80				\$9,811.27	
Claim: 8866 Date Filed: 06/30/2006 Docketed Total: \$ 166,503.06 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR METPROTECH PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR METPROTECH PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024				Docketed Total: \$166,503.06	Modified Total: \$91,479.41			
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$166,503.06		<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$91,479.41
				\$166,503.06				\$91,479.41	
Claim: 14267 Date Filed: 07/31/2006 Docketed Total: \$ 113,416.75 Filing Creditor Name and Address: ROBIN INDUSTRIES INC TECHNICAL SERVICES GROUP ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC TECHNICAL SERVICES GROUP ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102				Docketed Total: \$113,416.75	Modified Total: \$97,345.56			
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$113,416.75		<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$97,345.56
				\$113,416.75				\$97,345.56	

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$ 6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</p>	<p>Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$6,153,413.36</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,153,413.36</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$6,153,413.36				\$6,153,413.36	<p>Modified Total: \$5,858,665.54</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$5,858,665.54</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$5,858,665.54</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$5,858,665.54				\$5,858,665.54
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$6,153,413.36																							
			\$6,153,413.36																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$5,858,665.54																							
			\$5,858,665.54																							
<p>Claim: 12223 Date Filed: 07/28/2006 Docketed Total: \$ 59,964.21 Filing Creditor Name and Address: WESCO DISTRIBUTION INC 225 W STATION SQUARE DR STE 700 PITTSBURGH, PA 15219</p>	<p>Claim Holder Name and Address WESCO DISTRIBUTION INC 225 W STATION SQUARE DR STE 700 PITTSBURGH, PA 15219</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$59,964.21</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$59,964.21</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$59,964.21				\$59,964.21	<p>Modified Total: \$28,828.75</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$28,828.75</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$28,828.75</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$28,828.75				\$28,828.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$59,964.21																							
			\$59,964.21																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$28,828.75																							
			\$28,828.75																							

*See Exhibit F for a listing of debtor entities by case number.

Total Claims to be Modified: 20
Total Amount as Docketed: \$13,076,313.54
Total Amount as Modified: \$ 12,088,773.47

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$ 59,414.30 Filing Creditor Name and Address: AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306</p>	<p>Claim Holder Name and Address AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$59,414.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$59,414.30</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,414.30				\$59,414.30	<p>Modified Total: \$51,678.10</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$6,798.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$6,798.05</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,798.05				\$6,798.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$59,414.30																							
			\$59,414.30																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$6,798.05																							
			\$6,798.05																							
<p>Claim: 12688 Date Filed: 07/28/2006 Docketed Total: \$ 878,079.89 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC 411 PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC 411 PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$229,002.33</td> <td>\$649,077.56</td> </tr> <tr> <td></td> <td></td> <td>\$229,002.33</td> <td>\$649,077.56</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$229,002.33	\$649,077.56			\$229,002.33	\$649,077.56	<p>Modified Total: \$790,350.09</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$16,813.28</td> <td>\$773,536.81</td> </tr> <tr> <td></td> <td></td> <td>\$16,813.28</td> <td>\$773,536.81</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,813.28	\$773,536.81			\$16,813.28	\$773,536.81
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$229,002.33	\$649,077.56																							
		\$229,002.33	\$649,077.56																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$16,813.28	\$773,536.81																							
		\$16,813.28	\$773,536.81																							
<p>Claim: 12687 Date Filed: 07/28/2006 Docketed Total: \$ 1,510,230.74 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$486,583.11</td> <td>\$1,023,647.63</td> </tr> <tr> <td></td> <td></td> <td>\$486,583.11</td> <td>\$1,023,647.63</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$486,583.11	\$1,023,647.63			\$486,583.11	\$1,023,647.63	<p>Modified Total: \$1,036,820.55</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$82,200.00</td> <td>\$954,620.55</td> </tr> <tr> <td></td> <td></td> <td>\$82,200.00</td> <td>\$954,620.55</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$82,200.00	\$954,620.55			\$82,200.00	\$954,620.55
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$486,583.11	\$1,023,647.63																							
		\$486,583.11	\$1,023,647.63																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$82,200.00	\$954,620.55																							
		\$82,200.00	\$954,620.55																							

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 16733 Date Filed: 10/17/2005 Docketed Total: \$ 15,181.24 Filing Creditor Name and Address: DAISHINKU AMERICA CORP DBA KDS AMERICA GOLDMAN SACHS CREDIT PARTNERS LP 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</p>	<p>Claim Holder Name and Address DAISHINKU AMERICA CORP DBA KDS AMERICA GOLDMAN SACHS CREDIT PARTNERS LP 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$15,181.24</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$15,181.24</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$15,181.24				\$15,181.24		<p>Modified Total: \$15,181.24</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$15,181.24</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$15,181.24</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$15,181.24				\$15,181.24	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$15,181.24																								
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$15,181.24																								
		\$15,181.24																								
<p>Claim: 10596 Date Filed: 07/25/2006 Docketed Total: \$ 123,481.26 Filing Creditor Name and Address: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898</p>	<p>Claim Holder Name and Address LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td></td> <td>\$123,481.26</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">\$123,481.26</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$123,481.26				\$123,481.26	<p>Modified Total: \$74,857.26</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td></td> <td>\$1,332.42</td> <td>\$73,524.84</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$1,332.42</td> <td style="text-align: center;">\$73,524.84</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567		\$1,332.42	\$73,524.84			\$1,332.42	\$73,524.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$123,481.26																							
			\$123,481.26																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567		\$1,332.42	\$73,524.84																							
		\$1,332.42	\$73,524.84																							
<p>Claim: 2350 Date Filed: 03/21/2006 Docketed Total: \$ 222,736.28 Filing Creditor Name and Address: FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775</p>	<p>Claim Holder Name and Address FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>\$4,013.35</td> <td>\$218,722.93</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$4,013.35</td> <td style="text-align: center;">\$218,722.93</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$4,013.35	\$218,722.93			\$4,013.35	\$218,722.93	<p>Modified Total: \$216,117.26</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td>\$4,013.35</td> <td>\$212,103.91</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$4,013.35</td> <td style="text-align: center;">\$212,103.91</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$4,013.35	\$212,103.91			\$4,013.35	\$212,103.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$4,013.35	\$218,722.93																							
		\$4,013.35	\$218,722.93																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$4,013.35	\$212,103.91																							
		\$4,013.35	\$212,103.91																							

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED								
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
Claim: 12366 Date Filed: 07/28/2006 Docketed Total: \$ 279,597.43 Filing Creditor Name and Address: GKN SINTER METALS INC ATTEN GENERAL COUNSEL 3300 UNIVERSITY DR AUBURN HILLS, MI 48326	Claim Holder Name and Address DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005	Docketed Total:	\$279,597.43			Modified Total:	\$279,597.43			
	Case Number* 05-44640	Secured		Priority	\$279,597.43	Case Number* 05-44640	Secured		Priority	\$279,597.43
					\$279,597.43				\$279,597.43	
Claim: 15140 Date Filed: 07/31/2006 Docketed Total: \$ 230,129.45 Filing Creditor Name and Address: GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402	Claim Holder Name and Address GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402	Docketed Total:	\$230,129.45			Modified Total:	\$115,518.21			
	Case Number* 05-44640	Secured		Priority	\$136,420.72	Case Number* 05-44640	Secured		Priority	\$136,420.72
					\$93,708.73				\$93,708.73	
					\$136,420.72				\$136,420.72	
					\$93,708.73				\$93,708.73	
Claim: 16731 Date Filed: 10/12/2005 Docketed Total: \$ 13,494.00 Filing Creditor Name and Address: JOHNSON BATTERY COMPANY INC PO BOX 909 9840 US HWY 19 ZEBULON, GA 30295	Claim Holder Name and Address JOHNSON BATTERY COMPANY INC PO BOX 909 9840 US HWY 19 ZEBULON, GA 30295	Docketed Total:	\$13,494.00			Modified Total:	\$13,494.00			
	Case Number* 05-44481	Secured		Priority	\$13,494.00	Case Number* 05-44640	Secured		Priority	\$13,494.00
					\$13,494.00				\$13,494.00	
					\$13,494.00				\$13,494.00	

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EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED								
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	
Claim: 14404 Date Filed: 07/31/2006 Docketed Total: \$ 1,204,920.60 Filing Creditor Name and Address: KOSTAL OF MEXICANA S A DE C V 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total:	\$1,204,920.60			Modified Total:	\$1,201,739.44			
	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$1,204,920.60	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$11,188.73	<u>Unsecured</u> \$1,190,550.71
					\$1,204,920.60				\$11,188.73	\$1,190,550.71
Claim: 1371 Date Filed: 12/29/2005 Docketed Total: \$ 298,662.43 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193	Claim Holder Name and Address STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022	Docketed Total:	\$298,662.43			Modified Total:	\$292,051.84			
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$298,662.43	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$10,000.00	<u>Unsecured</u> \$282,051.84
					\$298,662.43				\$10,000.00	\$282,051.84
Claim: 16732 Date Filed: 10/20/2005 Docketed Total: \$ 25,974.39 Filing Creditor Name and Address: OPTREX AMERICA INC BERRY & MORRMAN PROFESSIONAL COPORATION ATTORNEYS AT LAW THE BUHL BUILDING 535 GRISWOLD STE 1900 DETROIT, MI 48226	Claim Holder Name and Address OPTREX AMERICA INC BERRY & MORRMAN PROFESSIONAL COPORATION ATTORNEYS AT LAW THE BUHL BUILDING 535 GRISWOLD STE 1900 DETROIT, MI 48226	Docketed Total:	\$25,974.39			Modified Total:	\$25,974.39			
	<u>Case Number*</u> 05-44481	<u>Secured</u>		<u>Priority</u>	<u>Unsecured</u> \$25,974.39	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$25,974.39	<u>Unsecured</u> \$25,974.39
					\$25,974.39					

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED							
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
Claim: 9647 Date Filed: 07/12/2006 Docketed Total: \$ 618,507.09 Filing Creditor Name and Address: PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	Claim Holder Name and Address PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	Docketed Total:	\$618,507.09			Modified Total:	\$618,507.09		
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44481			\$618,507.09	05-44640		\$29,174.77	\$589,332.32
					\$618,507.09			\$29,174.77	\$589,332.32
Claim: 14262 Date Filed: 07/31/2006 Docketed Total: \$ 168,006.39 Filing Creditor Name and Address: ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Docketed Total:	\$168,006.39			Modified Total:	\$149,243.27		
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44640	\$27,814.26		\$140,192.13	05-44640		\$27,814.26	\$121,429.01
			\$27,814.26		\$140,192.13			\$27,814.26	\$121,429.01
Claim: 14265 Date Filed: 07/31/2006 Docketed Total: \$ 43,152.38 Filing Creditor Name and Address: ROBIN INDUSTRIES INC CLEVELAND DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC CLEVELAND DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Docketed Total:	\$43,152.38			Modified Total:	\$34,892.38		
		<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
		05-44640	\$4,266.38		\$38,886.00	05-44640		\$4,266.38	\$30,626.00
			\$4,266.38		\$38,886.00			\$4,266.38	\$30,626.00

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																														
		Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured																							
Claim: 14264 Date Filed: 07/31/2006 Docketed Total: \$ 273,074.52 Filing Creditor Name and Address: ROBIN INDUSTRIES INC ELASTO TEC TEC DIVISION ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC ELASTO TEC DIVISION ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	Docketed Total:	\$273,074.52			Modified Total:	\$213,235.86																									
	<table> <thead> <tr> <th>Case Number*</th> <th>Secured</th> <th>Priority</th> <th>Unsecured</th> <th>Case Number*</th> <th>Secured</th> <th>Priority</th> <th>Unsecured</th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$20,668.09</td> <td></td> <td>\$252,406.43</td> <td>05-44640</td> <td></td> <td>\$20,668.09</td> <td>\$192,567.77</td> </tr> <tr> <td></td> <td>\$20,668.09</td> <td></td> <td>\$252,406.43</td> <td></td> <td></td> <td>\$20,668.09</td> <td>\$192,567.77</td> </tr> </tbody> </table>	Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	05-44640	\$20,668.09		\$252,406.43	05-44640		\$20,668.09	\$192,567.77		\$20,668.09		\$252,406.43			\$20,668.09	\$192,567.77							
Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured																									
05-44640	\$20,668.09		\$252,406.43	05-44640		\$20,668.09	\$192,567.77																									
	\$20,668.09		\$252,406.43			\$20,668.09	\$192,567.77																									
Claim: 14271 Date Filed: 07/31/2006 Docketed Total: \$ 863,539.71 Filing Creditor Name and Address: ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	Docketed Total:	\$863,539.71			Modified Total:	\$468,241.57																									
	<table> <thead> <tr> <th>Case Number*</th> <th>Secured</th> <th>Priority</th> <th>Unsecured</th> <th>Case Number*</th> <th>Secured</th> <th>Priority</th> <th>Unsecured</th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$81,341.20</td> <td></td> <td>\$782,198.51</td> <td>05-44640</td> <td></td> <td>\$81,341.20</td> <td>\$386,900.37</td> </tr> <tr> <td></td> <td>\$81,341.20</td> <td></td> <td>\$782,198.51</td> <td></td> <td></td> <td>\$81,341.20</td> <td>\$386,900.37</td> </tr> </tbody> </table>	Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	05-44640	\$81,341.20		\$782,198.51	05-44640		\$81,341.20	\$386,900.37		\$81,341.20		\$782,198.51			\$81,341.20	\$386,900.37							
Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured																									
05-44640	\$81,341.20		\$782,198.51	05-44640		\$81,341.20	\$386,900.37																									
	\$81,341.20		\$782,198.51			\$81,341.20	\$386,900.37																									
Claim: 14274 Date Filed: 07/31/2006 Docketed Total: \$ 686,589.88 Filing Creditor Name and Address: ROBIN INDUSTRIES INC HOLMCO DIVISION ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC HOLMCO DIVISION ROBIN INDUSTRIES INC 1265 W 65TH ST CLEVELAND, OH 44102	Docketed Total:	\$686,589.88			Modified Total:	\$412,536.02																									
	<table> <thead> <tr> <th>Case Number*</th> <th>Secured</th> <th>Priority</th> <th>Unsecured</th> <th>Case Number*</th> <th>Secured</th> <th>Priority</th> <th>Unsecured</th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$58,220.01</td> <td></td> <td>\$628,369.87</td> <td>05-44640</td> <td></td> <td>\$58,220.01</td> <td>\$354,316.01</td> </tr> <tr> <td></td> <td>\$58,220.01</td> <td></td> <td>\$628,369.87</td> <td></td> <td></td> <td>\$58,220.01</td> <td>\$354,316.01</td> </tr> </tbody> </table>	Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured	05-44640	\$58,220.01		\$628,369.87	05-44640		\$58,220.01	\$354,316.01		\$58,220.01		\$628,369.87			\$58,220.01	\$354,316.01							
Case Number*	Secured	Priority	Unsecured	Case Number*	Secured	Priority	Unsecured																									
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EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																		
Claim: 14270 Date Filed: 07/31/2006 Docketed Total: \$ 844,833.40 Filing Creditor Name and Address: ROBIN MEXICANA S DE RL DE CV C O ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN MEXICANA S DE RL DE CV C O ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Docketed Total:	\$844,833.40	Modified Total:	\$225,729.18																															
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$47,982.69</td> <td></td> <td>\$796,850.71</td> </tr> <tr> <td></td> <td>\$47,982.69</td> <td></td> <td>\$796,850.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$47,982.69		\$796,850.71		\$47,982.69		\$796,850.71			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$47,982.69</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$177,746.49</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$47,982.69</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$177,746.49</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$47,982.69				\$177,746.49				\$47,982.69				\$177,746.49
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44640	\$47,982.69		\$796,850.71																																	
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			\$177,746.49																																	
			\$47,982.69																																	
			\$177,746.49																																	
Claim: 10682 Date Filed: 07/26/2006 Docketed Total: \$ 1,569,568.55 Filing Creditor Name and Address: STMICROELECTRONICS INC FKA SGS THOMPSON MICROELECTRONICS THOMPSON & KNIGHT 333 CLAY ST STE 3300 HOUSTON, TX 77002	Claim Holder Name and Address LONGACRE MASTER FUND LTD C O US BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES 1420 FIFTH AVE 7TH FL SEATTLE, WA 98101	Docketed Total:	\$1,454,529.30	Modified Total:	\$1,454,529.30																															
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$1,454,529.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,454,529.30</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,454,529.30				\$1,454,529.30			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$153,204.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,301,324.35</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$153,204.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,301,324.35</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$153,204.95				\$1,301,324.35				\$153,204.95				\$1,301,324.35
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
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	Claim Holder Name and Address STMICROELECTRONICS INC FKA SGS THOMPSON MICROELECTRONICS THOMPSON & KNIGHT 333 CLAY ST STE 3300 HOUSTON, TX 77002	Docketed Total:	\$115,039.25	Modified Total:	\$115,039.25																															
	<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$115,039.25</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$115,039.25</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$115,039.25				\$115,039.25			<table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$115,039.25</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$115,039.25</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$115,039.25				\$115,039.25								
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05-44640			\$115,039.25																																	
			\$115,039.25																																	

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 16730 Date Filed: 10/10/2005 Docketed Total: \$ 28,575.50 Filing Creditor Name and Address: WELLMAN INC SHUMAKER LOOP & KENDRICK LLP 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202</p>	<p>Claim Holder Name and Address</p> <p>WELLMAN INC SHUMAKER LOOP & KENDRICK LLP 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>\$28,575.50</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$28,575.50</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	\$28,575.50	_____			\$28,575.50		<p>Modified Total: \$28,575.50</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44567</td> <td>_____</td> <td>\$28,575.50</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$28,575.50</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567	_____	\$28,575.50	_____			\$28,575.50	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	\$28,575.50	_____																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567	_____	\$28,575.50	_____																							
		\$28,575.50																								
		<p>Total Claims to be Modified: 21 Total Amount as Docketed: \$9,957,749.43 Total Amount as Modified: \$ 7,833,909.23</p>																								

*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-3 - CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS **

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 10257 Date Filed: 07/21/2006 Docketed Total: \$ 819,654.23 Filing Creditor Name and Address: QUAKER CHEMICAL CORPORATION DRINKER BIDDLE & REATH LLP ONE LOGAN SQUARE 18TH & CHERRY ST PHILADELPHIA, PA 19103</p>	<p>Claim Holder Name and Address</p> <p>JPMORGAN CHASE BANK NA 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$819,654.23</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$819,654.23</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$819,654.23				\$819,654.23	<p>Modified Total: \$762,473.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>_____</td> <td>_____</td> <td>\$762,473.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$762,473.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	_____	_____	\$762,473.00				\$762,473.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$819,654.23																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	_____	_____	\$762,473.00																							
			\$762,473.00																							
		<p>Total Claims to be Modified: 1 Total Amount as Docketed: \$819,654.23 Total Amount as Modified: \$ 762,473.00</p>																								

*See Exhibit F for a listing of debtor entities by case number.

Page 1 of 1

**The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT E-4 - MODIFIED CLAIMS ASSERTING RECLAMATION THAT ARE SUBJECT TO PRIOR ORDERS **

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<p>Claim: 16684 Date Filed: 10/13/2005 Docketed Total: \$ 14,880.00 Filing Creditor Name and Address: TESSIER MACHINE CO 526 MAIN ST HUDSON, MA 01749</p>	<p>Claim Holder Name and Address TESSIER MACHINE CO 526 MAIN ST HUDSON, MA 01749</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>\$14,880.00</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$14,880.00</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	\$14,880.00	_____			\$14,880.00		<p>Modified Total: \$14,880.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44511</td> <td>_____</td> <td>\$14,880.00</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>\$14,880.00</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44511	_____	\$14,880.00	_____			\$14,880.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	\$14,880.00	_____																							
		\$14,880.00																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44511	_____	\$14,880.00	_____																							
		\$14,880.00																								
		<p>Total Claims to be Modified: 1 Total Amount as Docketed: \$14,880.00 Total Amount as Modified: \$ 14,880.00</p>																								

*See Exhibit F for a listing of debtor entities by case number.

Page 1 of 1

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In re Delphi Corporation, et al.

Twenty-Third Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit F - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44567	DELPHI MECHATRONIC SYSTEMS, INC
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (the "Twenty-Third Omnibus Claims Objection"), dated November 19, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Third Omnibus Claims Objection is set for hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 13, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Third Omnibus Claims Objection identifies ten different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claim identified as having a Basis For Objection of "Duplicate Claim" is a duplicate of another Claim.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim that was filed by a holder of Delphi common stock solely on account of its stock holdings and was also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Insufficiently Documented Claim" is a Claim that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and (i) that the Debtors have determined was filed and docketed against the wrong Debtor and (ii) the claimant asserted a reclamation demand with respect to which the Debtors and the claimant have entered into a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number

If you wish to view the complete exhibits to the Twenty-Third Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on December 13, 2007. Your Response, if any, to the Twenty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 20, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
November 19, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (the "Twenty-Third Omnibus Claims Objection"), dated November 19, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Third Omnibus Claims Objection is set for hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 13, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Third Omnibus Claims Objection identifies ten different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claim identified as having a Basis For Objection of "Duplicate Claim" is a duplicate of another Claim.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim that was filed by a holder of Delphi common stock solely on account of its stock holdings and was also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Insufficiently Documented Claim" is a Claim that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and (i) that the Debtors have determined was filed and docketed against the wrong Debtor and (ii) the claimant asserted a reclamation demand with respect to which the Debtors and the claimant have entered into a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Twenty-Third Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on December 13, 2007. Your Response, if any, to the Twenty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 20, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
November 19, 2007

EXHIBIT E

Twenty-Third Omnibus Claims Objection

Exhibit A Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Venture Plastics Inc	Jeffrey M Levinson Margulies & Levinson LLP 30100 Chagrin Blvd No 250 Cleveland, OH 44124	9/24/07	16714	\$173,842.00	Duplicate Or Amended Claims	Disallow and Expunge	10016

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Depository Trust Company Treasurers Dept	Ralph G & Joann K Fox 255 N 1100 E Zionsville, IN 46077-9444	5/30/06	6995	\$164.58	Equity Claims	Disallow and Expunge	
Lutz Richard	1921 Atlantic Ave Sandusky, OH 44870	5/5/06	4797	\$23,000.00	Equity Claims	Disallow and Expunge	
Penney James	445 N King St Xenia, OH 45385-2207	7/27/06	11395	\$115,276.00	Equity Claims	Disallow and Expunge	
Riegel Charles	9491 Byers Rd Miamisburg, OH 45342	7/24/06	10559	\$62,883.08	Equity Claims	Disallow and Expunge	
Walling John F	4201 Corinth Blvd Dayton, OH 45410-3411	7/10/06	9243	\$38,805.09	Equity Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Depository Trust Company Treasurers Dept	Thomas Van Le 9209 S 89th E Ave Tulsa, OK 74133	9/8/06	16290	\$9,310.00 plus UNL	Untimely Equity Claims	Disallow and Expunge	

Twenty-Third Omnibus Claims Objection

Exhibit C Service List

1	2	3	4	5	6	7	8
Name	Address	Asserted			Surviving		
		Date Filed	Claim Number	Claim Amount	Basis for Objection	Treatment of Claim	Claim Number
Fidelity Investments Inc Tr	Fbo Donna K Hetzel Ira 22667 Revere St St Clair Shores, MI 48080-2883	5/1/06	4101	UNL	Insufficiently Documented Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Amherst Solutions Ltd	30505 Bainbridge Rd Ste 100 Solon, OH 44139	5/15/06	5821	\$50,000.00	Books And Records Claims	Disallow and Expunge	
Blue Cross Blue Shield of Michigan	Jeffrey Rumley 600 Lafayette East Ste 1925 Detroit, MI 48226	6/15/06	8001	UNL	Books And Records Claims	Disallow and Expunge	
Blue Cross Blue Shield of Michigan	Joseph T Moldovan Esq Joseph T Moldova Esq Morrison Cohen LLP 909 Third Ave New York, NY 10022	6/15/06	8001	UNL	Books And Records Claims	Disallow and Expunge	
Macomb County Foc Act Of B Czarnowczan P95 22210	40 N Main Mt Clemens, MI 48043	6/9/06	7716	\$4,430.67	Books And Records Claims	Disallow and Expunge	
Maxwell Emma J	PO Box 533 Orrville, AL 36767-0533	5/2/06	4477	\$289,000.00	Books And Records Claims	Disallow and Expunge	
Preferred Sourcing LLC	co John R Humphrey One Indiana Sq Ste 3500 Indianapolis, IN 46204	7/27/06	11531	\$97,416.63	Books And Records Claims	Disallow and Expunge	
Priority Health	Rachel Pond 1231 E Beltline NE Grand Rapids, MI 49525	4/26/06	2813	\$1,181,675.59	Books And Records Claims	Disallow and Expunge	
Priority Health	John T Gregg John T Gregg Barnes & Thornburg 300 Ottawa Ave NW Ste 500 Grand Rapids, MI 49503	4/26/06	2813	\$1,181,675.59	Books And Records Claims	Disallow and Expunge	
Ratliff Larry G	2836 State Route 571 West Greenville, OH 45331	5/15/06	5843	\$40,000.00	Books And Records Claims	Disallow and Expunge	
Skelton Gloria	PO Box 498 Cottondale, AL 35453	6/29/06	8750	\$8,500.00	Books And Records Claims	Disallow and Expunge	
Treva Daniels Carlson	409 Sixth St Fenton, MI 48430	5/10/06	5565	\$1,396.00	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
US Dept of Health and Human Services	Office of the United States Attorney Southern District of New York 86 Chambers St New York, NY 10007	4/6/06	2578	\$65,799.34	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Asserted			Basis for Objection	Treatment of Claim	Surviving Claim Number
		Date Filed	Claim Number	Claim Amount			
Americlerk Inc Dba Contract Counsel	c o Jucilsa DeGuzman 1025 N Campbell Rd Royal Oak, MI 48067	3/27/06	2416	\$9,658.83	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
Relats S A	C Priorat S N Pol Ind La Borda Caldes de Montbui, 08140 Spain	12/27/05	1268	\$8,016.23	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (the "Twenty-Third Omnibus Claims Objection"), dated November 19, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Third Omnibus Claims Objection is set for hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 13, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Third Omnibus Claims Objection identifies ten different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claim identified as having a Basis For Objection of "Duplicate Claim" is a duplicate of another Claim.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim that was filed by a holder of Delphi common stock solely on account of its stock holdings and was also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Insufficiently Documented Claim" is a Claim that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and (i) that the Debtors have determined was filed and docketed against the wrong Debtor and (ii) the claimant asserted a reclamation demand with respect to which the Debtors and the claimant have entered into a Reclamation Agreement that establishes

the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
③	④	⑤	⑥	⑦	⑧

If you wish to view the complete exhibits to the Twenty-Third Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on December 13, 2007. Your Response, if any, to the Twenty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 20, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
November 19, 2007

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a

"Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy
Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

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Debtors and Debtors-in-Possession

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Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. []

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200 __, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
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Debtors and Debtors-in-Possession

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- and -

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. []

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk
Marc Abrams
Ronald Barlant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
Erwin Katz
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Alan Nisselson
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- and -

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Debtors and Debtors-in-Possession

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International: (248) 813-2698

Delphi Legal Information Website:
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER []

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_____, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York

_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By:_____

John Wm. Butler, Jr. (JB 4711)

John K. Lyons (JL 4951)

Ron E. Meisler (RM 3026)

333 West Wacker Drive, Suite 2100

Chicago, Illinois 60606

(312) 407-0700

By:_____

Kayalyn A. Marafioti (KM 9632)

Thomas J. Matz (TM 5986)

Four Times Square

New York, New York 10036

(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
ASM Capital as Assignee for Robinson Industries Inc	ASM Capital as Assignee for Robinson Industries Inc 7600 Jericho Tpke Ste 302 Woodbury, NY 11566	2/27/06	2142	\$252,194.22	Claims Subject To Modification	05-44640	\$232,962.95	General Unsecured
Avery Denninson Corporation	Taras Szmagala Avery Dennison Corporation 7590 Auburn Rd Painesville, OH 44077	5/10/06	5453	\$154,424.36	Claims Subject To Modification	05-44640	\$101,744.58	General Unsecured
BP Products North America Inc	Fuels Business Unit Attn Tom W Strattan 28100 Torch Pkwy Ste 300 Warrenville, IL 60555	7/31/06	13883	\$54,027.22	Claims Subject To Modification	05-44640	\$49,285.67	General Unsecured
BP Products North America Inc	Kelley Drye & Warren LLP Attn James S Carr 101 Park Ave New York, NY 10178	7/31/06	13883	\$54,027.22	Claims Subject To Modification	05-44640	\$49,285.67	General Unsecured
Canon USA Inc	Attn Steve Becker 1 Canon Plz Lake Success, NY 11042-1198	7/28/06	12701	\$90,000.68	Claims Subject To Modification	05-44640	\$87,914.84	General Unsecured
Canon USA Inc	Herrick Feinstein LLP Attn Paul Rubin 2 Park Ave New York, NY 10016	7/28/06	12701	\$90,000.68	Claims Subject To Modification	05-44640	\$87,914.84	General Unsecured
Caucho Metal Products II S L	Attn Mr Javier Breton Pl Cantabria C Naval 7 Logrono, 26006 Spain	5/4/06	4770	\$44,637.41	Claims Subject To Modification	05-44640	\$32,170.98	General Unsecured
Contrarian Funds LLC as assignee of Columbia Industrial Sales Corp	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10386	\$315,699.49	Claims Subject To Modification	05-44640	\$156,742.12	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	12/30/05	1406	\$314,170.07	Claims Subject To Modification	05-44640	\$261,685.90	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	12/30/05	1407	\$948,811.79	Claims Subject To Modification	05-44640	\$824,986.00	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Magneco Metrel Inc	Attn Colleen Connors 223 Interstate Rd Addison, IL 60101	2/2/06	1753	\$17,602.50	Claims Subject To Modification	05-44640	\$9,902.50	General Unsecured
Multibase Inc	Attn Tammy Grove CO1222 c/o Dow Corning Corporation 2200 W Salzburg Rd Midland, MI 48686	6/2/06	7339	\$16,288.93	Claims Subject To Modification	05-44640	\$16,288.93	General Unsecured
Pacer Global Logistics Inc	6805 Perimeter Dr PO Box 8104 Dublin, OH 43016	7/27/06	11290	\$28,550.00	Claims Subject To Modification	05-44640	\$25,390.00	General Unsecured
Prince Manufacturing Oxford Ef	PO Box 2519 Holland, MI 49422	7/27/06	11287	\$66,118.80	Claims Subject To Modification	05-44640	\$9,811.27	General Unsecured
Riverside Claims LLC as assignee for Metprotech	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8866	\$166,503.06	Claims Subject To Modification	05-44640	\$91,479.41	General Unsecured
Robin Industries Inc Technical Services Group	Technical Services Group Robin Industries Inc 1265 W 65 St Cleveland, OH 44102	7/31/06	14267	\$113,416.75	Claims Subject To Modification	05-44640	\$97,345.56	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14580	\$190,241.45	Claims Subject To Modification	05-44640	\$120,665.22	General Unsecured
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/25/06	6844	\$2,773,276.88	Claims Subject To Modification	05-44640	\$2,768,486.44	General Unsecured
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/25/06	6844	\$2,773,276.88	Claims Subject To Modification	05-44640	\$2,768,486.44	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Special Situations Investing Group Inc	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	15423	\$6,153,413.36	Claims Subject To Modification	05-44640	\$5,858,665.54	General Unsecured
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/31/06	15423	\$6,153,413.36	Claims Subject To Modification	05-44640	\$5,858,665.54	General Unsecured
Stonehill Institutional Partners LP	co Stonehill Capital Management 885 Third Ave 30th Fl New York, NY 10022	12/29/05	1372	\$1,144,684.57	Claims Subject To Modification	05-44640	\$1,142,129.02	General Unsecured
Wesco Distribution Inc	225 W Station Square Dr Ste 700 Pittsburgh, PA 15219	7/28/06	12223	\$59,964.21	Claims Subject To Modification	05-44640	\$28,828.75	General Unsecured
Wesco Distribution Inc	Kirkpatrick & Lockhart Nicholson Graham LLP Robert N Michaelson Esq 599 Lexington Ave New York, NY 10022	7/28/06	12223	\$59,964.21	Claims Subject To Modification	05-44640	\$28,828.75	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Claim Amount	Asserted Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
JPMorgan Chase Bank NA	Attn Neema Veluvolu 4 New York Plaza Fl 16 New York, NY 10004-2413	7/21/06	10257	\$819,654.23	Claims Subject To Modification That Are Subject To Prior Orders	05-44640	\$762,473.00	General Unsecured
JPMorgan Chase Bank NA	Kirkpatrick & Lockhart Preston Ellis Gates LLP Attn Steven H Epstein 599 Lexington Ave New York, NY 10022	7/21/06	10257	\$819,654.23	Claims Subject To Modification That Are Subject To Prior Orders	05-44640	\$762,473.00	General Unsecured

Twenty-Third Omnibus Claims Objection

Exhibit E-4 (single) Service List

1	2	3	4	5	6	7	8	9
Asserted								
Name	Address	Date Filed	Claim Number	Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Tessier Machine Co	Stephen Woodworth 526 Main St Hudson, MA 01749	10/13/05	16684	\$14,880.00	Modified Claims Asserting Reclamation That Are Subject To Prior Orders	05-44511	\$14,880.00	Priority

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (the "Twenty-Third Omnibus Claims Objection"), dated November 19, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Third Omnibus Claims Objection is set for hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 13, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Third Omnibus Claims Objection identifies ten different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claim identified as having a Basis For Objection of "Duplicate Claim" is a duplicate of another Claim.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim that was filed by a holder of Delphi common stock solely on account of its stock holdings and was also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Insufficiently Documented Claim" is a Claim that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and (i) that the Debtors have determined was filed and docketed against the wrong Debtor and (ii) the claimant asserted a reclamation demand with respect to which the Debtors and the claimant have entered into a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
③	④	⑤	⑥	⑦	⑧	⑨

If you wish to view the complete exhibits to the Twenty-Third Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on December 13, 2007. Your Response, if any, to the Twenty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 20, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
November 19, 2007

EXHIBIT J

1	2	3	4	5	6	7	8	9	10	11	12
Asserted											
Name	Address	Date Filed	Claim Number	Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/25/06	10598	\$172,287.79	Claims Subject to Modification	05-44624	\$15,808.68	General Unsecured	05-44640	\$156,479.11	General Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
American Coil Spring Company	c/o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	15139	\$59,414.30	Modified Claims Asserting Reclamation	05-44640	\$6,798.05	Priority	05-44640	\$44,880.05	General Unsecured
Contrarian Funds LLC as Assignee of Avon Rubber & Plastics Inc	Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12688	\$878,079.89	Modified Claims Asserting Reclamation	05-44640	\$16,813.28	Priority	05-44640	\$773,536.81	General Unsecured
Contrarian Funds LLC as assignee of Cadillac Rubber & Plastics Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12687	\$1,510,230.74	Modified Claims Asserting Reclamation	05-44640	\$82,200.00	Priority	05-44640	\$954,620.55	General Unsecured
Daishinku America Corp dba KDS America	Mark DeNatale Goldman Sachs Credit Partners LP 30 Hudson 17th Fl Jersey City, NJ 07302	10/17/05	16733	\$15,181.24	Modified Claims Asserting Reclamation	05-44640	\$15,181.24	Priority			
Daishinku America Corp dba KDS America	Arnall Golden Gregory LLP Darryl S Laddin Heath J Vicente 171 17th St NW Ste 2100 Atlanta, GA 30363	10/17/05	16733	\$15,181.24	Modified Claims Asserting Reclamation	05-44640	\$15,181.24	Priority			
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/28/06	12366	\$279,597.43	Modified Claims Asserting Reclamation	05-44640	\$43,913.00	Priority	05-44640	\$235,684.43	General Unsecured
Federal Screw Works	20229 9 Mile Rd Saint Clair Shores, MI 48080-1775	3/21/06	2350	\$222,736.28	Modified Claims Asserting Reclamation	05-44640	\$4,013.35	Priority	05-44640	\$212,103.91	General Unsecured
GMD Industries LLC dba Production Screw Machine	co Ronald S Pretekin Coolige Wall Co LPA 33 W 1st St Ste 600 Dayton, OH 45402	7/31/06	15140	\$230,129.45	Modified Claims Asserting Reclamation	05-44640	\$21,809.48	Priority	05-44640	\$93,708.73	General Unsecured
Johnson Battery Company Inc	Jack L Park Jr PO Box 909 9840 US Hwy 19 Zebulon, GA 30295	10/12/05	16731	\$13,494.00	Modified Claims Asserting Reclamation	05-44640	\$13,494.00	Priority			
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/25/06	10596	\$123,481.26	Modified Claims Asserting Reclamation	05-44567	\$1,332.42	Priority	05-44567	\$73,524.84	General Unsecured
Longacre Master Fund Ltd	Attn Dawnitia Ehl c/o US Bank National Association Corporate Trust Services 1420 Fifth Ave 7th Fl Seattle, WA 98101	7/26/06	10682	\$1,569,568.55	Modified Claims Asserting Reclamation	05-44640	\$153,204.95	Priority	05-44640	\$1,301,324.35	General Unsecured
Optrex America Inc	J P Murphy Berry & Morman Professional Corporation Attorneys at Law The Buhl Building 535 Griswold Ste 1900 Detroit, MI 48226	10/20/05	16732	\$25,974.39	Modified Claims Asserting Reclamation	05-44640	\$25,974.39	Priority			
Park Enterprises of Rochester Inc	Chamberlain D'Aranda Attn Jerry Greenfield Esq 2 State St Ste1600 Rochester, NY 14614	7/12/06	9647	\$618,507.09	Modified Claims Asserting Reclamation	05-44640	\$29,174.77	Priority	05-44640	\$589,332.32	General Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
Robin Industries Inc Berlin Division	Berlin Division Robin Industries Inc 1265 W 65 St Cleveland, OH 44102	7/31/06	14262	\$168,006.39	Modified Claims Asserting Reclamation	05-44640	\$27,814.26	Priority	05-44640	\$121,429.01	General Unsecured
Robin Industries Inc Cleveland Division	Cleveland Division Robin Industries Inc 1265 W 65 St Cleveland, OH 44102	7/31/06	14265	\$43,152.38	Modified Claims Asserting Reclamation	05-44640	\$4,266.38	Priority	05-44640	\$30,626.00	General Unsecured
Robin Industries Inc Elasto Tec Division	Elasto Tec Division Robin Industries Inc 1265 W 65 St Cleveland, OH 44102	7/31/06	14264	\$273,074.52	Modified Claims Asserting Reclamation	05-44640	\$20,668.09	Priority	05-44640	\$192,567.77	General Unsecured
Robin Industries Inc Fredericksburg Facility	Fredericksburg Facility Robin Industries Inc 1265 W 65 St Cleveland, OH 44102	7/31/06	14271	\$863,539.71	Modified Claims Asserting Reclamation	05-44640	\$81,341.20	Priority	05-44640	\$386,900.37	General Unsecured
Robin Industries Inc Holmco Division	Holmco Division Robin Industries Inc 1265 W 65 St Cleveland, OH 44102	7/31/06	14274	\$686,589.88	Modified Claims Asserting Reclamation	05-44640	\$58,220.01	Priority	05-44640	\$354,316.01	General Unsecured
Robin Mexicana S de RL de CV	Robin Mexicana S de RL de CV c/o Robin Industries Inc 1265 W 65 St Cleveland, OH 44102	7/31/06	14270	\$844,833.40	Modified Claims Asserting Reclamation	05-44640	\$47,982.69	Priority	05-44640	\$177,746.49	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14404	\$1,204,920.60	Modified Claims Asserting Reclamation	05-44640	\$11,188.73	Priority	05-44640	\$1,190,550.71	General Unsecured
STMicroelectronics Inc fka SGS Thompson Microelectronics	co Rhett G Campbell Thompson & Knight LLP 333 Clay St Ste 3300 Houston, TX 77002	7/26/06	10682	\$1,569,568.55	Modified Claims Asserting Reclamation	05-44640	\$115,039.25	General Unsecured			
Stonehill Institutional Partners LP	co Stonehill Capital Management 885 Third Ave 30th Fl New York, NY 10022	12/29/05	1371	\$298,662.43	Modified Claims Asserting Reclamation	05-44640	\$10,000.00	Priority	05-44640	\$282,051.84	General Unsecured
Wellman Inc	Davisd Grogan Shumaker Loop & Kendrick LLP 128 S Tryon St Ste 1800 Charlotte, NC 28202	10/10/05	16730	\$28,575.50	Modified Claims Asserting Reclamation	05-44567	\$28,575.50	Priority			

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (the "Twenty-Third Omnibus Claims Objection"), dated November 19, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Third Omnibus Claims Objection is set for hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON DECEMBER 13, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Third Omnibus Claims Objection identifies ten different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

The Claim identified as having a Basis For Objection of "Duplicate Claim" is a duplicate of another Claim.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim that was filed by a holder of Delphi common stock solely on account of its stock holdings and was also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Insufficiently Documented Claim" is a Claim that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and (i) that the Debtors have determined was filed and docketed against the wrong Debtor and (ii) the claimant asserted a reclamation demand with respect to which the Debtors and the claimant have entered into a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12

If you wish to view the complete exhibits to the Twenty-Third Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Time) on December 13, 2007. Your Response, if any, to the Twenty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the December 20, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on December 20, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS

APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
November 19, 2007